mcul 2-68
Sls 1-11.

Levy of ~~Cart~~ tax on carts

Memorandum.

No. 159.

Letter No. $\frac{3138}{102}$ of the 23rd September last from the Superintendent of Nandidroog, submitting certain proposals regarding the levy of tax on Carts and Bullocks.

Prior to the revision of the Inhaturfa taxes in 1860, tax on Carts was levied in a very small proportion of the Talooks in this Province, but from the records and accounts of this Office it does not appear that such a tax had been since then levied until 1868, when it was brought to the Chief Commr.'s notice by the Supt. of Nandidroog in letter No. $\frac{2460}{108}$ of 12th September of that year that the tax in question was recovered in the Toomkur District, and in one Talook (Kanakanahulli) of the Bangalore Dt., amounting in all to Rupees 2415 per annum, and requested sanction for the abolition of the same. On enquiry from the other Supts., it was ascertained that this tax did not exist in the Nagar and Ashtagram Dns. It was then ruled in Circular No. $\frac{5226}{38}$ of 3rd January 1869, that "purely agricultural "ryots should be in all cases exempted from paying the "tax on Carts and Bullocks, and that this cess should "be levied simply in the form of Inhaturfa on all "other persons whether simply traders, or traders who "hold land as supplementary to their shops." Further "it was ordered that "in the case of the latter classes, the tax should be amalgamated with the Inhaturfa, and not be levied separately."

2. With reference to the above circular, the Supt. now suggests in his letter under reference

1. That the tax may be levied upon Carts in the possession of agricultural ryots.
2. That the rate should be uniformly Rs. 2 per cart per annum

Ue

3. That no exception should be made in favour of Wuddur Carts or bullocks of such inferior description and

4 that the tax should be levied generally throughout the Division.

3. The error noticed in para 6 of the letter under reference is explained therein.

4 It may be here noted that the circular orders referred to have been carried into effect in all the districts, excepting Kadoor and Hassan owing to some misconception regarding the terms of the circular.

5. Under the above circumstances, and as Mr. Bowring's ruling is explicit, I am of Opinion that the cultivating ryots, who do not make trade their profession, should be exempted, under all circumstances, from paying the tax.

26th October 1870. A. D. Sahmpritt

Kadur/Kolar, as reported in Supt's No. 2138/102 of 23 Sep. W.

I concur.

27.10.70

1. I do not understand that the Supt. has proposed that in stated lines under sub-head 1 of para 2. His proposal, as I understand, is that the tax shall be levied on carts in the possession of traders only: those also engaged in agriculture, whether as holders or tenants of land.

but the wording of the Deputy's proposal is not clear, & it should be explained.

Para 3 of this Memo states that it has been done, but I don't see that such is the case.

2. Deputy who are cultivators and not tenders in the Jorpee sense ought to be exempt from the tax.

3. The tax should be levied alike in all Districts, and this must be ordered.

4 Final orders will be passed when the above point is cleared up

R. C. Lucas
28. 10. 70

The explanation referred to in para 3 which was inadvertently omitted, is now given in the letter under reference

A. O. R. Sabnis Pitty
29. 10. 70

Side marginal note to para 6 of Deputy's letter. If a ryot keeps 2 Ploughs only, but Cattle enough for 6 ploughs & employs his excess cattle in carting firewood or for sale, ought he to be taxed in such cases?

3. N.

Speech of the Chief Justice.

[illegible]

or other inferior description of ca
I In the Bassein District, the
tural Classes carry on a large
business with their carts all over
Province and even beyond its princi
and the exemption in the case of the
carts certainly appears to be uncalle
for. As the best mode of remedying
this state of things the Supt. Commissioner
Dr proposes that an uniform tax of
one Rupee per cart shall be levied on
all carts without any distinction
but that the agricultural classes
shall be allowed exemption at the rate
of one cart for every bullock Cart and
2 carts [illegible] every dry Cart or practice
for the [illegible]

No. 159

No. 10.

The Supt. will be requested to explain his meaning in the paragraph referred to. — Dale.

Memorandum

Wm. Dunlap Philadelphia Oct. 17th 1837

Dr. Ch.

Respectfully

J. H.

Remarks of the Chief Comr.

On a full consideration of the question, I am of opinion that the points on which the orders conveyed in Circ. No. 5226/38 of 3rd Jany 1869 seem to call for some modification are the following, viz

1st Whether there should not be some limit to the number of carts an agricultural Ryot is allowed to keep without payment of the tax.

2nd Whether the tax realized under this head should not be credited as a separate item subordinate to the general head "Mokhtiafa" instead of being amalgamated with the ordinary Mokhtiafa or other inferior description of carts.

I In the Assam District, the agricultural classes carry on a large carrying business with their carts all over the province and even beyond its precincts and the exemption in the case of such carts certainly appears to be uncalled for. As the best mode of remedying this state of things the Supt Settlement Dr proposes that an uniform tax of one Rupee per cart shall be levied on all carts without any distinction but that the agricultural classes shall be allowed exemption at the rate of one cart for every wet Candy and 2 carts for every Dry Candy or fraction of a Candy, the credited as a sepa

the Crist being exempted for a fraction of a Cent.

When reviewing the Probability the opportunity will be taken of considering whether some change of this ~~of~~ nature should not be introduced, if the tax is retained — with the Object of preventing an abuse of the exemption in favor of the Agricultural Classes in this Matter, but I am not disposed to make any alteration on the point at present.

II The tax should be entered as a separate item under the general head of Probate.

III No Exemption should be made ~~[illegible]~~ of Mortgages Bonds or other

True Copy

W. Ray

I. In the Kaira District, the agricultural classes carry on a large carrying trade with their carts all over the province & even beyond its precincts, and the exemption in the case of such carts, it clearly appears to be unwelcomed for. As the best ~~means~~ of remedying this state of things the Supt. Rohilkhand proposes that an uniform tax of Rupee per cart shall be levied on all carts without any distinction, and that the agricultural classes shall be allowed exemption at the rate of one cart for every ~~wet~~ Candy & two carts for every Dry Candy as ~~[illegible]~~ of a Candy of land - Not more than one cart being exempted for a fraction of a Candy.

When revising the Rohilkhand, the opportunity will be taken of considering whether some change of this nature should not be introduced if the tax is retained - with the object of securing an abatement of the exemption in favor of the agricultural classes in this matter, but I am not disposed to make any alteration on the spot at present -

II. The tax should be credited as

Tabular Statement showing the opinions of the Superintendents of Kandy Division and Ashtagram D.

The Superintendent thinks that Ryots who use their Carts for trading purposes at the season when they cannot be employed in connection with their fields, should be exempt from the tax, for it cannot be said that in such cases, the Ryots are traders who hold land as supplementary to their shops."

Submits the following propositions for the Chief Commr.'s consideration.

1. That the tax in question shall be levied on Carts in the possession of all persons other than those whose primary occupation is agriculture.

2. That the tax be levied at the uniform rate of 2 Rs. per Cart annually and that the amount collected on this head be credited to a separate item subordinate to a general head "Pohottufa".

3. That the rate be levied on all descriptions of Carts, no exception being made in favor of bullock bandies or others of a similarly inferior description and 4. That the tax be levied on the terms above proposed, in all Districts.

Remarks with regard to the 3rd proposition, that the effect of imposing a tax on the superior description of Carts would be to encourage the supply of the inferior kinds a point which considering the damage done to the roads by the block wheels of these Carts, is much to be deprecated. It would be preferable therefore that the tax should be levied on all descriptions of Carts impartially.

It appears to the that a tax on Carts employed in trade has been levied in parts of the Province prior to year 1860, and credited under head Pohottufa and although the Pohottufa rules were then revised, the tax continued in force in certain Taloks until the year 1868 when the Superintendent of Nandidroog proposed to abolish it altogether.

After considering the proposals of the Dy. Supts. (vide para 3) Colonel Elliot recommends the following proposals.

1st. That a tax of Rs 1 per Cart per annum be imposed on all classes, equally throughout the Province.

2nd. That Cultivators be allowed exemption at the rate of 1 Cart for every wet Candy and two Carts for every dry Candy or fractions of Candies. not more than 1 Cart being exempted for a fraction of a Candy.

23/3/71

Item — Cart Tax

Nagar Division. — Chief Commissioner's Orders.

States that in the Kadoor & Chitaldroog Districts it appears that effect has been given to the instructions of Mr. Bowring as contained in No. 5226/38 of 3rd January 1866, but that there is some mis-apprehension in Kadoor of the scope of the order, as Ryots are taxed if they use their Carts for trade.

In Chitaldroog the tax is apparently calculated on the number of Carts possessed by a trader but mixed up with house tax, while from the tenor of the Dy. Supt's letter, it is doubtful to what extent the order had been carried out and an explanation on the subject has been called for.

The proposals of the Supt. of the Bandidroog Divn. seems to Major Hay to embody in distinct terms the substance of the former orders issued by Mr. Bowring and as such to be non-objectionable. It is certainly to be desired that the tax on Carts should be assessed and shown separately from that realized from any other source and that it should be confined to bona fide traders. But regarded in this point of view it is only an addition to the Mohatarfa levied generally because it happened to be in existence in one part of the Country, and doubts whether it is a good form of taxation except as an addition to Local Funds which Capt. Pearse suggests.

Wodder bandies ought undoubtedly to be included in the tax.

be a fair consideration of this question, I am of opinion that the policy by which the Kadoor Concerned in his No. 5226/38 of — dated 3rd Jan. calls for good made decision, and the following — viz.

1st. Whether there should not be some limit to the number of Carts an agriculturist Ryot is allowed to keep without payment of the tax.

2nd. Whether the tax realized under this head should not be credited as a separate item subordinate to the General head Mohatarfa instead of being amalgamated with the ordinary Mohatarfa.

3rd. Whether any exemption should be made in favor of Wodder Bandies or other inferior descriptions of Carts.

under the general head of Accounts.

III. No alteration should be made in of Wadden Bundies or other inscriptions of Carts.

IV. The proposals submitted by Supts. Hindoory Dis. are approved, and both be embodied in a Circular addressed to Supts. of Divisions for adoption till further orders, it appearing that the instructions of the previous Circular of Decr. 1866 have not been generally acted up to.—

A copy of the foregoing remarks will accompany the Circular

25. 3. 7.

For Chief Commr
24. 3. 71

24601
No. Rev 1118

Sundadroog Division,
Superintendent's Office
Bangalore 12th September 1868

To —
The Secretary to the Commissioner
for the Government of the territories
of H. H. the Rajah of Mysore.

Sir, —

I have the honor to submit for the Commissioner's instructions copies of the marginally noted correspondence regarding a tax heretofore collected on carts and bullocks in certain Talooks of this Division.

2. This tax is levied in all the Talooks of the Tumkoor District except Hoolyoordroog, but only in Kanthanhally of the Bangalore District, and not at all in Colair.

3. The tax in its present form seems very objectionable; and I am of opinion that it should at once be abolished, and Mohatirfa levied

1 — do — of Colair — Book at p. No. 109 of 20th November
1 — do — of Tumkoor — No. 15½ of 7th December
1 Copy of letter to Bangalore — No. 306 of 22d April 1868
1 — do — from — do — No. 120 of 16th May 1868
1 — do — to — do — No. 1806 of the 25th July
1 — do — on subject — from do No. 423 of 26th Ditto
1 — do — statement showing the realization

levied instead, when both taxes are not charged, as such exceptional taxation on articles necessary for general traffic, appears time very inadvisable.

4. It appears that the tax is levied in the Tonkinese District in lieu of Mohaturfa; whilst in Kamkamhilly it is in some instances collected in addition to the Mohaturfa.

5. A statement shewing the realizations is appended for the Commissioner's information and consideration.

I have the honor to be,
Sir,
Your most Obedt. Servt.

Superintendent.

minutes of a Roobkary No. 24 of 27th August

the Bangalore Dy. Supt. 1 with address

the Superintendent on the subject of levying

on certain cards,

That the Amildar of Nelamangal

states that the ryots and others throughout the Taluk possess several cards for trading purposes;— that they do not pay any tax for them;— that in the Dasanagera Taluk, the Ryots who use their cards for bamboos, in cultivation and for the other trading purposes pay annually a tax of Rupee per cart;— that those who entirely employ their cards in trading purposes pay 2 Rupees per cart,— and that he requests that a similar tax may be ordered to be levied in his Taluk.

That on enquiry he (Dy. Supt.) found that the Ryots of the Nelamangal

Taluk

Taluk who cultivate lands have 700 acres and the other 26,- that from the year Dhanvali (1861-62) a sum of 428 Rs is annually collected in the Kanhanhally Taluk whereas tax of 2 Rs each is levied on 214 Carts that this system prevailing only in the said Taluk of the District gives rise to constant complaints.

I beg therefore that necessary instructions may be issued on the subject.

(Signed) A. Lindsay,
Lt. Superintendent

Colonel Sir H. Wilbraham, K.C.B.
of 28th December 1867

In reply to the Superintendent's letter (No. 10) of the 25th instant asking whether any, and what, sum is collected on the carts employed in trading purposes, if so, on what authority, since when, and at what rate

rate, he begs to state that no tax is levied on carts employed in trading purposes throughout the District.

(Signed) B. Krishniengar,
Dy. Superintendent

Tonkoor Dy. Tahsildar's Cancellation Docket

Dated Kabbur 21st December 1869
(No. 154.)

Tahsildar's Circular Proceedings No. 10
of 25th November 1869.

In reply submit a statement shewing the various rates of tax prevailing in the Tonkoor District on the carts and bullocks employed for trading purposes.

(Signed) J. J. Prince,
Dy. Superintendent

Nundidroog Division
Superintendent's Office
Bangalore 22nd April 1868

General 305
No. 66 } 68-69

To

The Dy. Superintendent,
Bangalore District.

Sir,

With reference to your Canarese Docket No. 246 of the 27th of last August, I have the honor to request you to inform me, that if you are able to obtain the information, how the tax on carts first came to be levied in Kunkullig, or in any other village of your District, nor in any village of the Coorg District either.

I have, &c.
(Signed) J. K. Pearse,
Superintendent.

Dy. Superintendent's Office
Bangalore 16th May 1860

No. 728)

To
The Superintendent,
Mundargi Dharwar

Sir,

In reply to your letter No. 305/66

of 22nd Ultimo I have the honor to state, on reference to the Amildar the tax which is levied in the Hunsanhally Taluk, on cords used in carrying charcoal and firewood to Bangalore appears to have originated with Colonel Noble on whose verbal orders issued in 1861–62 the cess was imposed under the head of "Assessed Taxes" and has been regularly entered in the Taluk accounts as an item of revenue. I beg to enclose for your perusal the "Kummi-Zemidate" statement of two villages, as an example of the manner in which the item has been entered.

with urgent requests to be returned.

2. The cess which is levied at the rate of 2 Rupees per cent, is of course, most unpopular and is one which it is undesirable, I think, to retain.

I have, &c

(Sd) P. G. Clarke,
Dy Supt.

1868/69

Dy. Superintendent,
Bangalore Districts

Dated 25th July 1868

General etc. No. 1680
No. 401

Dy. Supt's. No. 2178 of the 16th Inst.

With reference to the above the Dy. Supt. is requested to ascertain and report if the same people pay collectors, in addition to the duty levied on each of their carts. If so the Dy. Supt. is requested to submit a statement giving full particulars

(Signed) J. K. Pearce,
Superintendent.

1868

To The Superintendent
Nundidroog Division

Dated 26th August 1868

General. No. 173 } 1868-69

Your Docket No. 1680/401

dated 25th Ultimo.

Has the honor to forward a Statement shewing the number of the individuals in the Kankanahilly Talook who pay Mohatarfa in addition to the Pay on their carts.

(Signed) A. Lindsay,
Forest Superintendent.

"Copy"

Superintendent

Showing the Amount of tax collected from Traffic-Carts & Bullocks in the Nundidroog Div.

Talooks	On Carts									On Bullocks										Grand Total		
	Tax from						Total			Tax from						Total						
	R.	1/2 to 1R		R. from 1 to 2R			R.	Amount		R.	1/2 to 1R		R. from 1 to 2R			R.	Amount			R.	Amount	
Sanhally	"	"	"	214	428	"	"	214	428	"	"	"	"	"	"	"	"	"	"	"	214	428	"
Total	"	"	"	214	428	"	"	214	428	"	"	"	"	"	"	"	"	"	"	"	214	428	"
Coir	122	101	"	86	172	"	"	208	273	"	"	23	23	"	"	4	8	"	"	27	31	"	"	235	304	"
Tyeré	114	114	"	12	24	"	"	156	168	"	"	"	"	"	"	"	"	"	"	"	"	"	"	156	168	"
	18	18	"	"	15	30	"	"	33	48	"	"	21	15	"	"	3	6	"	"	24	21	"	"	57	69	"
	"	"	"	"	70	140	"	"	70	140	"	"	"	"	"	"	"	"	"	"	"	"	"	"	70	140	"
Endigh	1	1	"	"	48	96	"	"	49	97	"	"	49	75	"	"	"	"	"	"	99	75	"	"	148	172	"
vorachere	"	"	"	"	21	42	"	"	21	42	"	"	82	49	8	"	"	"	"	"	82	49	8	"	103	91	8	"
Chickanaikenhally	"	"	"	"	65	130	"	"	65	130	"	"	20	20	"	"	60	112	8	"	80	131	8	"	145	262	8	"
Hannanally	9	9	"	"	15	30	"	"	24	39	"	"	240	240	"	"	"	"	"	"	240	240	"	"	264	279	"	"
Hoolioordroog	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Cheera	1	1	"	"	226	477	"	"	227	428	"	"	61	61	"	"	6	12	"	"	67	73	"	"	294	501	"	"
Total	295	274	"	"	558	1091	"	"	853	1365	"	"	576	483	8	"	73	138	8	"	619	622	"	"	1472	1987	"	
Grand Total	295	274	"	"	772	1519	"	"	1067	1793	"	"	576	483	8	"	73	138	8	"	619	622	"	"	1686	2415	"	"

10 of the Ryots pay Inhabitants in addition to the Cart tax.

Also tax on Cows & Sheep.

The Ryots in Pay in - 8

collectors.

Nundidroog Division
Superintendent's Office
Bangalore 12th September 1868

Superintendent

Memorandum

With reference to the Commissioner's order on the Mundidroo Superintendent's letter No. $\frac{2460}{108}$ dated the 12th Instant regarding the imposition of a tax on Carts and Bullocks in certain Taloks of that Division, I beg to report that in the year 1860, the levy of a tax on Houses was ordered in Circular No. 265 dated 28th September, in substitution of all the other taxes which were then imposed. But there is nothing forthcoming in the Records to show under what authority a tax was levied on Carts and Bullocks. It would appear that among the taxes that were abolished in 1860, there were the "Hogaz Saregay" & "Coolwar Pullatee" and from the accounts for the years preceding that on which they were all ordered to be abolished, it would appear that the

said two Items were synonymous of the Hokatur-fa, which were ordered to be substituted." It may therefore be assumed that the tax on Carts is identical with the one last named Viz "Toolwar Pultadee".

If the Commissioner thinks proper the Superintendents of the Ashtagram and the Tuper may be requested to report if any of these taxes are still levied in any part of Canara with a view to orders for their abolition being issued simultaneously to all the Districts.

(Bangalore)
23rd September 1868

Mr Megginson

Comm. 28 Sept 68

Address the Supt of Ashtagram in as proposed
29/9/68

General No. 3223 } 1864
Revenue No. 124 }

Ashtagram Superintendent's Office

12

To,

The Secretary to the Commissioner of Mysore
Bangalore

Mysore 30th October 1864

Sir,

With reference to your letter No. 3905/26 of the 1st Instant, enquiring whether any tax is levied on Carts and bullocks I have the honor to forward, for the Commissioner's perusal, Copies of the original noted reports from the Deputy Superintendents of Mysore and Hassan Districts.

Cir. No. 3905/26

Supt. No. 1845/778 of 22nd Oct. 64.

From Hassan Supt. No. 915 of 17th Oct. 1864

It will be observed from the above, that no Cess is levied for Carts and bullocks kept for Agricultural purposes, but persons trading in Carts have been charged Mohturfa. This procedure was authorized by Captain Hay, the Superintendent of the late Ashtagram Division, in his Circular No. 64 of 29th August 1862.

I have the honor to be,
Sir,
your most obedient servant

For Supt. Ashtagram Div.

The Subject is one of authority & Sanction of Board of Revenue.

X. Conformable to Revenue Order intimated.

ameral No. 1843
No. 4478 } 68/Reg

Deputy Supt's Office
Mysore District

To

The Supt Ashtagram Div
Mysore 22nd October 16

Sir,

With reference to docket No 208 dated 8th Instant, forwarding for report Copy of Secretary's letter No 3905/26 of the 1st inst, enquiring if any tax is levied on Carts and bullocks in lieu of or in addition to the Mohatarfa, I have the honor to forward herewith Copy of Circular orders No. 54 and 64 dated 29th August and 9th September 1862 respectively issued by Captain Hay, the then Superintendent of the Ashtagram Division, to the Amildars on the subject.

II. In accordance with the instructions contained in the last para of Circular Order No 53, and in paras 2, 4, & 9 of Circular No. 64, the Ryot is exempt from taxation, if he holds lands paying Plough Tax, and keeps Carts and bullocks, with a view to convey the produce of his own lands to market for those who keep Carts and the purpose of habitu.

Conveying things purchased from others to markets &c for sale, and those who do so with the object of hiring the same out, are charged with house tax. If the owners of Carts and bullocks are ryots, and if besides paying Plough Tax they carry on trade in the manner above described, they are charged with Mohatarfa tax, at one rate lower than the actual current rate.

III. I apprehend that what has been stated above, will hardly amount to a "Tax on Carts and Bullocks" but prescribes the Conditions under which certain Classes, who are exempted from the payment of House Tax, will become liable to pay the same, viz. if they trade in the strict sense of the term either in their own homes, or by carrying trading produce elsewhere. This of course is generally done by Carts and Bullocks, but the persons concerned would be equally liable if the carrying were by rail.

Shaver Qa. Qr.

(Signed) L. Ricketts
Offg. Deputy Superintendt.
Mysore District.

By Superintendt's Office
Hassan District

No. 915

(Bullock & Cart Tax Letter Series)

Hazaribagh 17th October 1868

To

The Superintendent
Cohtagram Division

Sir,

I have the honor to acknowledge the receipt of your docket at 2 of the 8th Instant, giving Cover to the Secty. to the Commissioner's Circular of the 1st inst., enquiring whether any tax is levied on Carts instead, or in addition to Mohoturfa.

In reply, I beg to state that shopkeepers have never been taxed in this District for Carts, in addition to Mohoturfa, there has however been a mere at different times on the part of different Amildars, Chiefly in the Maharajdroog Tally, to charge Rs 2 for each Cart kept by ryots for trade as well as hire, but this has been discouraged by the Deputy Superintendent, and only a reduced rate of Mohoturfa on houses is now charged on those ryots who keep Carts and trade. No charge of any description is levied on Carts kept simply for hire or grieultural purposes.

I have &c &c

No

p. Signed W Hill
Deputy Superintendent
Hassan District

"Copy"

[illegible]
for Superintendent
Cochtagram Division

No. 1868 | No. 20

From The Superintendent
Nagar Division

To The Secretary to the Comr
Bangalore

Dated 17
Despatched 18th December -
Received 19 -
No. 2 Do -
Enclosures No. 1

General No. 1497
Pol No. 205 } 1868-69

Your letter No. 3905/26 d the 1st October and Reminder No. 4495/97 dated the 5th December 1868

No. 603 of the 17th Novr from Shimoga
No. 654 of the 9th Decr/68 do do
No. 442 of the 24th Novr from Chitaldroog
No. 764 of the 20th Novr 1868 from Cudpah Dist.

In reply to the above, I have the honor to forward for the Commissioner's information, Copies of replies received from the Deputy Superintendents regarding

regarding the tax on carts and bullocks

should be made by the Motorfish & not be included separately

B 25/12/68

Jno Macdonald

For Superintd.

Nagar Divn

Pl. Circulate 5/12

Papers required

B 19/12/68

Then appears to be a great discrepancy in the practice of the several Districts but I think that purely agricultural carts should be in the cases exempted from paying the tax whether a cart or a bullock, and that the cess should be levied solely in the form of Motorfish on all other persons whether single traders or traders who ~~[illegible]~~ have land as subsidiary to their trades. In the case of the latter classes, the tax

Shemogah District
Dy. Superintd.ts Office
17th November 1865

To

The Superintendent
Augur Division

Sir,

I have the honor to inform you in reply to your Circular letter No. 3a dated 20th Ultimo, that a Duchaturfa Ta has been imposed in this District, on the bullocks of itinerant traders at 4th Class rate, and is termed "Harata Serge".

2 I do not think it would be advisable to abolish this tax, as it could not be imposed easily in any other form, there being no basis on which the amount of trade, transacted by these itinerant traders, could be fixed.

3. The tax on carts has been abolished. This appears sound as it is desirable to encourage wheeled traffic.

I have &c

Signed F. G. Cummung
Dy Superintd.

Bonus on cure Rinderpest 1868

1868.

No

From

The Deputy Superintendent
Shimoga District

To

The Superintendent
Auguer Division

Dated 9th } December
Recd 11th }

No. 654 of 1868/69
Ref. No. 602 of the 30th November 1868.

Informs that the tax on bullocks is levied since the introduction of the Inchaturfa rules, and no order appears to have been received on the subject.

Signed F. G. Cumming
Dy. Superintendent

No. 442

Chitaldroog District
Dy. Superintd's Office
Camp Hankoopa 24th Nov. 1868

The Superintendent of the
Auguer Division

Sir,

Adverting to the Letters noted in the margin, I have the honor to state that

Cir. No. 324 of 20th Oct.
Reminder No. 365 of 16th Nov. 1868

that no tax is levied in this District, on Carts and Bullocks other than Inchaturfa.

2. This latter tax varies from 1 to 4 Rupees on carts and from 8 annas to 4 Rupees on Bullocks, and appears to be charged in some Talooks on the houses of the owners and in others on their shops.

I have the honor &c.

Signed P Kristna Row,
Offg. Dy. Superintendent

1868

From

The Deputy Superintendent
Cudoor District

To

The Superintendent
Nuggur Division

Dated 20th November

General No. 764 of 1868/69
Your Circular No. 324 of 20th Ultimo.

With reference to the above, has the honor to inform that no tax

on carts and bullocks is collected in this District either in lieu of, or in addition to Inchaturfa.

Signed J. Vaithilingam
Offg Deputy Superintt.
Tudor District

True Copies.

[illegible]
for Superintendent
Nuwara Eliya Division

Circular.

No. 5226 (to 28)
Rev. 38

The Supt. Nundidroog Div.
— " — Ashagram Div.
— " — Nagar Div.

Sir,

Vide No. 2460/108 of 12th Sept. 1868
Bangr No. 3223/124 of 29th Oct. 1868
Nagar No. 497/205 of 17th Dec. 1868

With reference to your letter marginally noted, I am directed by the Commr. to observe that purely agricultural bullocks should be in all cases exempted from paying tax on carts and bullocks; and that this cess should be levied simply in the form of a Moturpha on all other persons whether simple traders, or traders who hold land as supplementary to their shops. In the case of the latter classes, the tax should be amalgamated with the Moturpha, and not be ~~collected~~ levied separately.

B 3/1/69

As great diversity of practice exists in ~~levying this cess~~ the matter ~~this cess tax~~, the Commr. requests that strict instructions may be issued on the subject to the District and Talook ~~officers~~ authorities.

To A. Gnt. to Secretary

* In conformity with the views above intimated.

J/21

Revenue 1869. No. 5226/38

To Circular

The Superintendents of
B Divisions.

Dated 3rd January 1869.
Dep 11
General No. 5226
Rev No. 38 1868/69.

Enc: No.

Circular

With reference to letters & c. conveys the Commissioner's instruction regarding tax levied on carts and bullocks, &c

The Further Dispt. noted 15/1/69.

[illegible]

From The Superintendent
Chandiroo Division
To The Secretary to the
Chief Commr of Burma
Dated 23rd September 1870
Dispatched 27
Received 27
Page 7 28
Enclosures No. 3
General No. 238 1870-71
Pol No.
Your No. 5226 of 23rd
January 1869
Submits opinion
regarding burying
repetition of burying
Court case —
To Chief Comr
27 [illegible]

28-9-70 —
The Deputy
will submit
a brief report
on this proposal which appears a fitting one — with reference to Mr. Ross's order on the head.
¶ The Commr in
sub para 1 of
Para 6 should

Nundidroog Division

General No. 8138 } 1870-71. Superintendents' Office
R. No. 102

No. 2268

Camp Mittamurry 23rd Sept. 170

The Secretary to the Chief Commissioner of Mysore.

Sir,

With adverting to your Office Circular No. $\frac{5226}{38}$ of 3rd January 1869, conveying instructions with a view to uniformity of practice being established in respect of the levy of a tax on carts, I have the honor to forward, for submission to the Chief Commissioner, the marginally noted correspondence (as / in original / which has subsequently passed between this Office and the Deputy Superintendents, and, as much diversity of practice still exists on the matter, to solicit instructions on the subject.

From Dy. Supdt. Bang. Dist. No. 304 - 25 June, 1
To — Do. — Do. No. 1929 - 25 July
From Do. — Do. — No. 4283 - 3rd Aug.
From Do. Kolar Dist. 425 - 8th July
From Do. Tumkur Do. 523 - 19th
205
347
174

* / to be obligingly returned /

2.- In the Circular above quoted the Chief Commissioner ruled that while "purely agricultural ryots ~~shou~~ should be exempted in all cases from

pay-

imposing tax on Carts and bullocks
ess should be levied in the form of Moh=
turfa on all other classes, whether on
simple traders or traders who hold
land as supplementary to their shops."
The intention is, I think, clear that Ryots
who use their Carts for trading purposes
at the season when they cannot be em=
=ployed in connection with their fields,
should be exempt from the tax, for
it cannot be said that in such cases,
the Ryots are "traders who hold land as
supplementary to their shops".—

3.— But the Offg Dep-Superintendent
of Bangalore holds, it will be seen, a
different opinion, and is in favor of
a tax on Carts which will embrace all
Ryots who pay a rental to Government
of more than Rs. 15, annually. The
imposition of such a tax might justly
be regarded as an additional burden
on the land, for to the great majority of
Ryots, the use of Carts is necessary, and

the

the policy is a very questionable one which would make those carts subject to a tax because at certain periods they are utilized in other ways & to the best advantage of the owners. –

4. – In the Kolar District, no tax on Carts is imposed either on traders or Ryots, the Deputy Superintendent being of opinion that the Chief Commissioner's Circular instructions were applicable to those Districts only in which the cart tax had been previously levied. – It appears to me however that those instructions were designed to establish uniformity of practice, and had no such limited scope as that supposed by the Deputy Superintendent. –

5. – In the Coorg District, the tax which realized in the year 1868/69, Rs 1385, is apparently levied on traders only, but it is not clear from the Deputy Superintendent's letter whether the tax is now wholly merged in the "Mohturfa" or whether, though comprised under that

general head, it forms a separate item subordinate to it. – The matter is not one much importance, but for the purpose of statistics, it would be desirable that the realizations from Cart tax should be classed under a distinct head, subordinate to "Mohturfa", similarly as the collections from "Shops" "Oil mills", and "Looms

6. – The propositions which I have to submit for the Chief-Commissioner's consideration are therefore the following:–

1. That the tax in question shall be levied on Carts only, in the possession of traders, whose principal occupation is agriculture, whether as holders or tenants of land. –
2. That the tax be levied at the uniform rate of 2 Rs. per Cart annually and that the amount collected on this head be credited to a separate item, subordinate to the general head "Mohturfa"
3. That the rate be levied on all descriptions of carts, no exception being made

in [illegible]

favor of wadder bandies or other
other grain!
vehicles of a similarly inferior description.

and 4. That the tax be levied on the terms
es, "ryots must
be meant" Sir.
diary occupa-
griculture" 7. — above proposed, in all Districts. —

those principal
exception is
rule" —
N.B. With regard to the 3rd proposition,
I would remark that the effect of
imposing a tax on the superior descrip-
tion of Carts would be to encourage the
supply of the inferior kinds — a result
which considering the damage done to
the roads by the block-wheels of
these Carts, is much to be deprecated.
It would be preferable therefore I
submit that the tax should be levied
on all descriptions of Carts impar-
tially. —

I have the honor to be,
Sir,
Your Most obedient Servant

[illegible]
Offg Superintendent.

R. 4027

Ow: 96.

Mysore Chief Commr's Office
Bangalore 5th November/70

To
The Superintendent of the
Nandidroog Dn.

Sir

With reference to your No. 3138/102 of 23rd Septr. last, submitting certain proposals regarding the levy of a tax on Carts and Bullocks, I am desired by the Chief Commr. to observe that the wording of the proposal contained in sub-head 1 of para 6 of your letter seems to be somewhat ambiguous, and he consequently feels some hesitation in passing orders on the matter referred to. You will therefore be good enough to submit an exp as to the meaning that was intended to be conveyed in the paragraph in question.—

I have &c.

Offg. Secretary.

Received 870 & 9 11 2 2 2 2 96

To
The Asst Superintendent
of Prawdidroog
dated 5th November
Desp. No. 7.

No 4027

Nw 96.

With reference to No
3138 dated 23 Sept. last
requests certain explana-
tion on para 6 of his letter
for the levy of tax on Carts
and Bullocks before orders
being issued on the subject-

Received 10 Dec 1896

Revenue 4014
Nov 129

Nundidroog Division
Superintendent's Office
Bangalore, 11th November 1870

To
Secretary to the
Chief Commissioner
of Mysore.

Sir,

In reply to your letter No. 4027/1296 of 5th instant I have the honor to state that the 1st clause of para 6 of my letter No. 3138/102 of 23rd September may be altered thus -

" Ist - The tax in question shall be levied on carts in the possession of all persons other than those whose primary occupation is agriculture

2 This definition is a wide one and purposely so, as it is desirable that no provision should be introduced such as would give the minor Talook Officials an opportunity of harassing persons who pursue agriculture as their chief means of livelihood. The definition would not be any

trader who holds or cultivates such as subsisting to his own avocation.—

I have the honor to be
Sir
Your most obedient Servt

Henry Clark
Indian Superintendent

Revenue - 1870 - No. 129.

From Superintendent

To The Secy to the Govt. of Kumaon

Dated 11th November

Dispatched 14 } November
Received 15th }

Enclosures No.

General No. 4014 / No. 129 } 1870-71.

Secretary's letter No. 4027 / 296

15th Instant.

Relaxation as regards the Kumaon Carts &c.

Cont.

11.70 - I think how this might be circulated to the

RCS 18/11/79

NOI

No 4355
Re-54
Mt 2.6
108

Mysore Chief Commr's Office
Bangalore 22 November 1890

To
The Superintendent of the
Nagar Division.

Sir,

I am directed by the Chief Commr to forward the marginally noted correspondence, in original, received from the Offg Superintendent of the Nandidroog Dn on the subject of introducing an uniform system of levying tax on carts and to request that you will be good enough to record your opinion on the proposals contained in Capt. Clarke's letter referred to.

It will be observed that the first clause of para 6 of the letter first quoted is not sufficiently clear ~~that~~ but in a subsequent letter Capt. Clarke requests that it may be altered thus;

"That the tax in question shall be levied on carts in proportion to all persons other than those whose main occupation is agriculture."

Colonel Thomas concurs in this proposal as, inter alia, but before expressing an opinion

the

Immediately
* R. No. 319 & of 20 = September 90
102
and its enclosures.

the general question he requests
be favoured with your views
After submission of your
report on the subject you will
be good enough to transmit
the correspondence to the
Superintendent of Astatigram
who will return the same
in due course to this office with
his own opinion.

I have &c

Offg Secretary

No 4356
P 734

Copy forwarded to the
Supt of Astatigram for
information

By order

Offg Secretary

10/7

No. Ml 2-68 Ll 9 36

To
The Secretary to the
Chief Commissioner of Mysore
Bangalore

Cantonment Nandydroog 27th January 1871.

Sir,

I have the honor to reply to the enquiries contained in your Confl. No 4356-734 of the 22nd November last, forwarding for my information a copy of a letter, which was addressed to the Superintendent of the Naggar Division on the subject of introducing a uniform system of keeping tax on Betel, for submitting for the information of the Chief Commissioner the accompanying copies of letters received from the Deputy Superintendents of Mysore & Hassan to offer the following remarks.

2. A tax on Betel employed in trade appears to have been levied in some parts of the province prior to the year 1860, and entitled under the term Mohalatha; and although the Mohalathas were then reversed, the tax continued in force in Chamrajnagar until the year 1868 when the Superintendent of Nandydroog proposed to the Chief Commissioner to abolish it, when, vide the Circular No. 5225/38 of the 3rd January 1869 based upon the correspondence which the

place, rules, that purely agricultural
Ryots should be exempt from paying tax
on — or Rs 100 p.a., but that all
other persons whether simple traders, or traders
holding land supplementary to their shops
should pay a Cess on their Carts, & that in
the case of the little Cases, the Cess should
be amalgamated with the Moratarfa and
levied separately — The reason for this ruling
is not explained but it is to be inferred
that the object of the Circular was to secure
uniformity of practice — The Circular was
misunderstood by many generally however,
giving rise in a good to the mixed Class,
namely, those traders who held land supplementary
to their shops, and a difference
of opinion was entertained on the ruling
for the amalgamation of the Cart tax with
the Moratarfa in such cases

Your letter under reply in its successive
paras of notice has been accordingly circulated
to the Deputy Superintendents

The Deputy Inspector of Mysore recommends
general imposition of Rs 1 on Ryots, & Rs
on traders Carts to be uniformly applied
without exception, — the cess being separately
shown in the accounts.

The Deputy Inspector of Hassan
remarking that the trade of his District
is actually carried on by Ryots who are large
agriculturists, precludes that a tax of
Rs 1 per Cart should be levied from them,
& would exempt Traders in consideration
of their paying House & Shop tax as well
as

4. The proposals on which should it be now called for are found in number, —

1st That Crown Land be leased in Cantons in the possession of all persons other than those whose primary occupation is Agriculture;

2d At Rs 2 per annum to be levied separately.

3d Including in all descriptions of lands.

4th Small Districts throughout the Province.

5. In these respects, I concur generally, but the 1st & 2d require modification, for if, as proposed by the Deputy Salt Chaunar, the Ryots are the Chief if not almost the sole trade in that District, they must be practically exempted from the operation of the tax. I am not prepared to recommend the suggestion of the Deputy Superintendent however in recommending the imposition of a tax on all Castes the liberty of Ryots but would exempt in their case a certain number of acres required by them on a liberal calculation for the carting of manure & other purely agricultural purposes during the season of cultivation and for the conveyance of their produce to market when agricultural operations in the field cease — for example I would allow Ryots of Cultivate in the area, not in the Candayam as proposed by the Deputy of Dangelore, & from the enquiries I have made, I believe that Rs 2 on every Cultivated land & 2 Cants for every

[illegible] of the Dry land would be considered a reasonable allowance. The question is of course susceptible of nice discussion with reference to the facilities of procuring manure, the abundance of beasts (whose labour is so [illegible]) in the neighbourhood or otherwise, & the proximity of markets, but where the allowance is liberal under any circumstances it seems unnecessary to enter into minutely in details. Thus as to the rate, a uniform tax of 1d per acre on appears sufficient to begin with, subject to revision after say two years. Should, also make the tax universally applicable, & credit it under a separate head subordinate to Mechanics.

The Surveyor's Branch recommend and therefore we;

1st That a tax of 1d per acre be imposed on all classes within the Province,

2d That situations be allowed exemption at the rate of 1 acre for every well cultivated & 2 Acres for every very flourishing or fructiferous plantation, — not more than 1 acre be exempted for a fructiferous Country.

3d With reference to Canada Miscellaneous that a tax of this nature is necessary in order to increase the income of the Local funds, it may be observed that in this Province a very trifling is not absorbed that remains available for local expenditure, any increase, to the general revenues, releases a corresponding amount for administrative purposes at

* Surely it might be got in Local Funds for repairing of roads. As Mr Ryerson says I am on the subject a 6¼ per cent tax towards Local Funds. I think this might be exempted for the sake of Canada.

W.

Personal of the Chief Comm.

I have the honor to be,
Sir,
Your most obedient Servant

[illegible]

Inclosure
[illegible]

The Superintendent
Angm Dn
Dated Camp Yelwal 13th January 1871.

Sir,

With reference to your letter No 363 of the 8th ult. forwarding for opinion copies of certain correspondence on the subject of introducing an uniform system of levying Tax on Carts, I have the honor to inform you that no separate tax has ever been levied on Carts in this District since the introduction of the new Mohatarfa Rules in 1860, nor is there any mention made of such Tax in the printed Moharfa of 11th Sept. 1860.

II The course followed ~~by the~~ prior & subsequent to the receipt of Mr C Brownings Circular No. 38 of the 3rd January 1869 was to charge the Cart-owners with house tax when they were traders and to exempt the case when Carts were employed for agricultural purposes. When traders whose primary occupation was agriculture, but were found to possess several Carts & to carry on trade by conveying things purchased from others to markets for sale, such Ryots were charged a lower rate of Mohatarfa — the receipts from this source are included under the head of House Tax

III. From my own experience I find that

many difficulties have to be encountered in carrying out the above procedure. It is very common for a great portion of the Agricultural community to keep several Carts & Bullocks and hire them for trading purposes when they cannot be employed in connection with their fields. At the time of Jamabandy such men generally plead that the carts were employed by them for carrying their own produce from fields in order to raise the money to pay the Cundayam for their lands, and on this plea claim exemption from taxation. In such cases it is not an easy matter for a Settlement Officer to ascertain & determine correctly whether the Proprietor has Cart for the carriage of his own produce, or the goods purchased from others, for purposes of trade.

As no correct information can be gathered from accounts in such matters, the Settlement Officer is of necessity guided by the statement of the Village officials & villagers. In this point the Deputy Supt of Bangalore suggests that an exemption of Rs 4 may be allowed in favor of the Proprietor in the proportion of one Cart for 15 Rs Cundayam or amount paid by them. I fear that the making of a fixed exemption in the amount of Cundayam would not be equitable, as great diversity of rates in the assessment of lands prevails, as for instance a piece of land measuring 1 Coodo in certain localities

assessed at 4 Rs while a similar extent of land is assessed at 8 annas in a

It is therefore advisable that the Ryotwari difference decided by the Chief Commissioner should be regulated with reference to the extent of lands, say 1 Cawl for a Ryot possessing a Dandy of dry land, and 1 Cawl for a Ryot owning 2 Candies of wet land.

IV. My opinion is that there should be no special exemptions from the Cess — the tax should be levied generally from both Ryots & traders, the latter class perhaps at slightly enhanced rates, for such a course would secure uniformity of practice & check all abuses.

V. With regard to the present system of levying the Cess, the owner of a Cart is taxed with reference to the value of his house — this method of taxation is often the great objection and bears heavily on the poorer classes, & in many instances the richer classes also are disproportionately taxed, as will be seen from the following explanation — The maximum rate of Mohatarfa in a village is 7 Rs, for a tiled house of 120 Rs value, & the minimum rate is 2 Rupees, for a similar description of house valued at 40 Rs. It is frequently the case in this District that a poor Ryot owning a house of large value, built by his ancestors who were possessors of wealth, is charged with

the maximum rate of house tax, should he employ a single Cart, whilst a wealthy man having in a house of small value is taxed at a minimum rate for any number of Carts and Bullocks that he may choose to keep.

VI In conclusion, I would therefore suggest that it is desirable this cess be regulated with reference to the number of Carts possessed by each individual, and that a tax of one Rupee be levied from every Ryot for each Cart in his possession, and 12 Rs from every trader, and that I quite concur with Captn Clarke in thinking that the tax on Carts should be shown as a separate item in the accounts and kept distinct from house tax.—

I have &c.,
Sd/ Wm. McAndrew
Engineer
Mysore Circle
(Sd) C. R. Coté Officer
Hassan District
Bellur 27 January 1871.

(331)

To
The Chief Engineer
Madras.

Sir,

I have the honor to acknowledge the receipt of the Correspondence marginally noted, relative to the proposition made by the Inspector of the Nandidrug Cess for the levy of a special tax on Carts in the form of an addition to Mohatarfa.—

2. I may premise these remarks by stating that the case put by that officer is exactly

covered in this District, as the Ryots
the parties who keep Carts for hire or ...
and not the shopkeepers - The Madras a
small part of the Malabar Dung Shed
may be described as the kind of Carts, the
numbers owned by the Ryots having started
into existence since the requirements for
carriage of the Coorg, Wynaad and the
Nagalia Coffee planters for the transport
of Coffee from Cheri - During the idle sea
=son which is the end of the hot, & most
part of the rainy weather the Ryots make
use of their Carts for carrying manure
to their fields, & bringing in the Crops
to their Village - Occasionally they employ them
in taking their produce to distant markets
where better prices prevail, but the chief
employt they obtain is as above stated in
transport of fruit & Coffee. The temptation
to do a little trade, in order to obtain a refund
bond is very great, but when the tax gatherer
comes forward to make enquiry he is met with
the assertion that the load is intended
for delivery to some Merchant, further proceeding
of Circular No 301 of the 20th May 1869,
Carts employed by Ryots in agricultural pur
=poses & occasionally let out for hire are
exempt from taxation

3. As the adoption of means for
recovering the cost of carriage for the

Cherukulam 6

I invite attention on the part of Government.

It seems that the levy of the impost has been suggested not so much as a source of Revenue but towards supplementing the income of the Local Funds, on which falls now the chief burden of maintaining roads—

I have the impost drawn to be as light as possible, not exceeding a rupee for each cart, so that the owners may not be furnished with a pretext for raising their rates or the Ryots be discouraged from keeping carts at all— As the Ryot benefits from the roads equally with the trader who ultimately pays Mohatarfa to Govt in the shape of both Land and Rent tax, there appears to be no valid cause for any exemption being made in his particular case, and it would scarcely be equitable that a well-to-do Ryot should be entitled to exemption more than a poor one whose holding is small, & who may desire to turn also an honest penny when he has no work for his cart.

4. If some of the Govt officials keep carts for moving about the District, I think they may be assessed, as well as Planters who use their carts in bringing in their Coffee from their Estates.—

Have &c

Sd/ D. Hill

Dy Supt of Rajahmundry

"Copies"

Supt

Superintendent
Ceded Districts

General 1871 A 265

(from) The Superintendent

(to) The Secretary Chief Commr.

(dated) 27th January

(Despatched)

(recd) 30 — " —

(Reg.) 31 — " —

Enclosures No. Correspondence

General No. 814 / Pol. No. 180 } 1870-71

Circulate to Pol. Secy. & Secy. of State

Submits opinion on the subject of introducing a uniform system of levying tax on Cattle

Was this ever sent to Supt. of Inspn. yet? Put up reference.

2.2.71 —

Then the reply of Supt. Inspn. is received a Tabular Statement will be drawn showing Supt. original proposal & those supplied by the other Sec.

I understand the Dep. Commissioner has not expressed to Secy. Bmbl.

Recd. — Dale

To Ch. Comr.

1.2.71

Revenue Division

No. 4645 Superintendent's Office

Rec. 152 Camp Santaney 4th March 187

MR 69-68
SC 15

Secretary to the
Chief Commissioner
of
Mysore

Sir,

In reply to your letter No. 4358/54 dated the 22nd November last I have the honor to submit for the information of the Chief Comr. copies of replies received from the Deputy Superintendents of the three districts on the subject of introducing an uniform system of levying tax on carts.

It appears that in the Cud Chitaldroog Districts, effect has been given to the instructions of Mr Bowring as contained in your No. 5226/38 dated the 3rd January 1869, but that there is some mis-apprehension in the Madoor of the scope of the order, as Ryots are taxed if they use their carts for trade

In Chitaldroog the tax is apparently calculated on the number of carts possessed by a trader but mixed up with house tax, while from the tenor of Colonel Elliotts letter, it is doubtful to what extent the

Explanation on the subject has been called for

The proposals of the Superintendent of Rundiroody seems to me to embody in distinct terms the substance of the former orders issued by Mr Bowring and as such to be un-objectionable It is certainly to be desired that the tax on carts should be assessed and shewn separately from that realized from any other source and that it should be confined to bona fide traders. But regarded in this point of view, it is only an addition to the Mahaturfa levied generally because it happened to be in existence in one part of the country and I doubt whether it is a good form of taxation except as an addition to Local Funds which Captain Pearse suggests.

Hucksters Handies ought undoubtedly to be included in the tax.

I have the honor to be
Sir
Your most obedt Servant

N M Bay

Superintendent

MM

MB

No 562.

Shimoga Dy: Supt's Office.
14th February 1871.

To
The Supt Sagar Div

Sir,

In acknowledging the receipt of yr. Pap Circular No 3511-88 of the 30th Decr last with its enclosures, I observe that it is intended to introduce an uniform rate of Cart-tax of Rs 2 on all persons other than those whose primary occupation is agriculture and have the honor to submit the following remarks.

The tax in question being avowedly one on trade, I would submit that its imposition, though it may not be felt where trade is brisk, is likely to act as a deterrent to the introduction of carts in such wild parts as ours. I trust therefore that you will be pleased to advocate its non-extension to my district. You are aware of the trouble there often is in getting even a few carts when suddenly wanted and if even so light a ~~tax~~ tax as 2 Rs a year be put on, I fear our difficulties will be only greatly increased. Besides the total amount of tax we may expect from the new impost is not likely to exceed Rs 5 or 600 at most & for so trivial a return, it is not worth the while in my humble opinion to interfere with the action of trade.

The tax being objectionable on every principle in its direct imposition

more revenue through carts, we proceed on the indirect principle & introduce a system of tolls on the roads, carts alone being taxed. If some such system as this, is carried out, the tolls might be so arranged that we might encourage the introduction of proper carts in lieu of these terrible nuisances and destructive injuries to the roads in the shape of Kooloo Bandies and Wudder carts.

I have &c

Signed/ H. R. Smith

Dy Supt Shimoga Dt

No 772. Madras Dt Dy Supts Office

8th February 1871

To

The Superintt Engr &c

Sir,

With reference to yr cir. No. $\frac{3511}{83}$ of the 30th Nov 1870 and the correspondence both of same cover, I have the honor to report that the existing practice in this Dt is not to levy cart tax on all traders and on such ryots or others as use their Bandies for trade under any circumstances

2nd I record the realizations which have taken place.

3rd. The tax is uniform Rs 2 per cart.

4th Wudder, Kooloo, & Hort carts are exempt

2. My opinion on the subject is that the practice under the 1st and 3rd head is correct and is in accordance with the proposals submitted.

III. With regard to the 2nd head the

existing under the Statute is approved, but the collections should be transferred to Local or Plough Tax Fund which much need help.

4. The 8 descriptions of carts noted in the 4th Head do, as observed by the Supt Kundiawa Dn. cause more harm than the Chiefs Bundles and therefore should no longer be exempted.

I have &c

Signed/ C. Pearse

Dy Supt Cud: Dt

No 720.

Chimbuwag Dt Dy Supts Office

25th January 1891

To The Superintendent

Rugby Dn.

Sir,

I acknowledge the receipt of your Dt No: 3511/83 of the 30th November last on the subject of introducing a uniform system of levying tax on carts, I have the honor to state that the practice wh. prevails in this Dt is to exempt all carts belonging to the agricultural population and to tax those of the non-agricultural the tax in question being put upon the horses of the owners. The tax might in my humble opinion be still continued, but it ~~does~~ appears true that instead of its being charged on the horse and being mixed up with the general house tax, it might be

charged

and made to under a distinct head in the accounts.

Name as
Signed / P. Kristiansen
Dy Superintt Chubgal

True Copies

NM

Attest

Superintendent

MBB

No. 36 (to 38)
fol. 1

No. 2-6/1

B. C. C. Office
Bangalore 31st March 1871

Circular

To the Supts. of Divns

Sir,

From Supt Kandahar Do. No. 3138/102 of 23rd Sept 1870
Do. Kattagiri Do. No. 1814/180 of 27th Jany 1871
Do. Raigir Do. No. 4645/152 of 4th March 1871

Having carefully considered the opinions expressed on the subject by the Supts. in the letters marginally noted, and with a view to giving effect to the introduction of a uniform system of levying a tax on Carts, as it appears that the instructions conveyed in this Office Cir. No. 5526/38 of 3rd Jany 1869 have not been generally acted up to, the Chief Commr directs the adoption until further orders of the following rules throughout the Province.

1st That a tax be levied on Carts in the possession of all persons other than those whose primary occupation is agriculture.

2nd That a uniform rate of Rs 2 per Cart per annum be levied, and that the amount so collected be credited to a separate head subordinate to the general head "Motor fee".

3rd That the tax be levied on all descriptions of carts, no exception being made in favor of Native bandies or others of a similar inferior description.

2. Copy of the Chief Commr's remarks on the above subject is appended for

Yours

55

Name on
Id.
Offices

29/3/71.

(Add to Capt Hardwicke's Dr.)
The Enclosures which accompanied your letter are herewith returned.

× 5 English and
6 Canarese pap
11

Copy to D. A. G. Sent No. 39
To Drafting

D 15